

## INFORMATION PAPER

SUBJECT: Identifying Confidential Financial Disclosure Report Filers and Standards for Completion and Review

1. Purpose. To help commanders and supervisors identify employees who must file the Confidential Financial Disclosure Report (OGE Form 450) and complete annual ethics training.

2. Facts.

a. Both the Office of Government Ethics and the Joint Ethics Regulation require some, but not all, Federal employees to file the OGE Form 450, a brief report showing outside income and financial interests for themselves and their immediate families. The purpose of this report is to identify any conflicts or potential conflicts of interest. These employees must also complete annual ethics training.

b. Commanders and supervisors should review both civilian and military positions to determine which ones require incumbents to make decisions, make recommendations, or exercise judgment which may have a **substantial economic impact** on entities **outside** the Federal government. You should concentrate on positions involving purchasing and contracting, including your credit card holders, and those positions where the employee decides what will be purchased. Some employees who should file are not necessarily **directly** procuring the goods or services (as credit card users do), but may exercise judgment by deciding **what kind** of goods or services to purchase.

c. You should look for employees who may, for example, develop specifications for purchases of equipment or services, even where they are not the person who actually decides what final product is needed. Before an employee must file, however, that employee must exercise **personal and substantial** judgment that could affect non-Federal interests. **You should not identify as filers** employees who merely execute others' decisions, such as clerks, or who are so substantially supervised that someone else actually exercises judgment. For example, a person who gathers information about products and makes only preliminary recommendations would not have to file. However, a supervisor who reviews someone else's decision should file, if he or she may substitute independent judgment about purchases. Reviewers who

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only check the accuracy of forms or procedures, but do not exercise independent judgment that can affect non-Federal entities, should **not** file.

d. **Some** credit card (IMPAC) users/approving officials should file and receive annual training. You **do not** need to include IMPAC users not employed in contracting or procurement and who have decision making responsibilities for expenditures of **less than \$100,000.00 total per year**. You also should not include approving officials when the cardholders for whom they are responsible may spend an aggregate of less than \$100,000.00 for a year. Additionally, the Secretary of the Army has determined that officers in the grade of **O-3** and below, enlisted soldiers in the grade of **E-6** and below, and civilian employees in the grade of **GS-6** and below presumptively **do not** have to file (unless they have IMPAC responsibilities over \$100,000.00 or some unique duties). Please delete these individuals from your lists.

3. I have included last year's filers' list as a guide. If you have any questions on how to update it, please contact Ms. Gargrave or LTC Logue at 4-6525.

4. Immediate supervisors are the key reviewers of the reports, and should do the review whenever possible. Before signing the report, the supervisor should review the report for administrative correctness. The supervisor should also review the substantive portions of the report, suggesting any additions or deletions that may be appropriate. For example, employees often omit their spouse's employment in Part I. Supervisors may wish to review the information paper, subject: Guidance for Completing the OGE 450, posted on the website.

Ms. Gargrave/4-6525